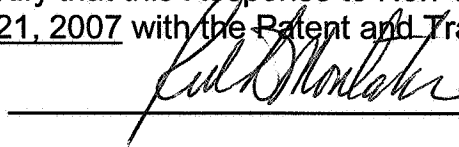


I hereby certify that this Response to Non-Compliance is being electronically filed on
November 21, 2007 with the Patent and Trademark Office in Alexandria, VA 22313-1450



/ **Ruth Montalvo** Date: **11/21/07**

In the event that this paper is late filed and a necessary Petition for an Extension of Time is not concurrently filed herewith, please consider this as a Petition for the requisite extension of time, and to the extent not tendered by check attached hereto, authorization to charge the extension fee, or any other fee required in connection with this paper, to Deposit Account No. 50-1529.

Docket No.: GK-EIS-1068/500593.20060

Customer No.: 26418

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s):	Achim GLEISSNER	Confirmation No.:	9358
Serial No.:	10/626,129	Group:	2615
Filed:	July 24, 2003	Examiner:	D. Faulk
For:	HEADPHONES		

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO NON-COMPLIANT OFFICE ACTION

Sir:

In response to the Non-Compliant Office Action dated October 29, 2007, applicants resubmits the amendments to the specification.